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September 4, 1992

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: Animal Refuge League/Notice Under DOL Reg. § 2520.104-23

Ladies and Gentlemen:

On behalf of our client, the Animal Refuge League, a Maine Nonprofit Corporation (the "Employer"), we hereby file this notice with you pursuant to Department of Labor Regulation Section 2520.104-23 in connection with a post-retirement compensation arrangement entered into between the Employer and one of its managers by agreement dated July 27, 1992.

The information required by DOL Reg. § 2520.104-23 is as follows:

1. Name and address of employer: Animal Refuge League
449 Stroudwater Street
Westbrook, ME 04092
2. Employer Identification Number: 01-0212541
3. Number of plans: One
4. Number of employees in each plan: One

The Employer declares that it maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Employer agrees to provide plan documents to the Secretary upon request as required by § 104(a)(1) of the Employee Retirement Income Security Act of 1974 and DOL Reg. § 2520.104-23(b)(1). The post-retirement compensation arrangement is

U.S. Department of Labor
September 4, 1992
Page 2

unfunded and payments under it are payable solely from the general assets of the Employer.

Please call the undersigned if you have any questions regarding this notice of the plan.

Very truly yours,



Keith Q. Jones

KCJ/gmr

cc: Bruce W. Smith, Esq.
Mark H. Sangster

Certified Mail Receipt #P 078 277 065